IN THE CLAIMS

Please amend the claims as follows:

- (Previously Presented) A loudspeaker comprising:
- an acoustic panel having a first main surface and, extending substantially parallel thereto, a second main surface;
- an electrical exciter positioned on a side of said

 5 acoustic panel comprising said first main surface and arranged on
 the first main surface, the acoustic panel producing acoustic
 radiation upon energization of the exciter, at least subsequently
 as a result of bending waves produced in the acoustic panel; and
- a tuning element positioned on a side of said acoustic

 panel comprising said second main surface, disposed near the second

 main surface and extending at least partly opposite the exciter,

 said tuning element forming a resonant cavity with the acoustic

 panel.
 - 2. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that the tuning element is disc-shaped and extends at least substantially parallel to the acoustic panel.
 - 3. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that the tuning element is annular and extends at least substantially parallel to the acoustic panel.

- 4. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that the tuning element is secured to the acoustic panel.
- 5. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that a shortest distance in the range from 1 to 4 mm exists between the tuning element and the acoustic panel.
- 6. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that, positioned on a side of said acoustic panel comprising said second main surface and disposed near the second main surface, the loudspeaker further comprises an acoustically transparent cover extending at least substantially parallel to the acoustic panel, the tuning element being integrated in the cover.
- 7. (Currently Amended) The loudspeaker as claimed in claim 1A loudspeaker comprising:

 an acoustic panel having a first main surface and,
 extending substantially parallel thereto, a second main surface;
 an electrical exciter positioned on a side of said
 acoustic panel comprising said first main surface and arranged on the first main surface, the acoustic panel producing acoustic

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radiation upon energization of the exciter, at least subsequently
as a result of bending waves produced in the acoustic panel; and
a tuning element positioned on a side of said acoustic
panel comprising said second main surface, disposed near the second
main surface and extending at least partly opposite the exciter,
said tuning element forming a resonant cavity with the acoustic
panel,

- characterized in that the acoustic panel comprises two walls extending at least substantially parallel to each other and connected to each other, and comprises a structure of strip-shaped partitions extending between the walls of the acoustic panel, each of said strip-shaped partitions having a longitudinal axis and the longitudinal axes of all of said strip-shaped partitions extending at least parallel to each other and parallel to the walls, said strip-shaped partitions being further secured to the walls, the walls and the strip-shaped partitions being made of a material which, used in the acoustic panel, has an internal damping which is at least 2.5% of the critical damping of the relevant material, used in the acoustic panel.
 - 8. (Previously Presented) The loudspeaker as claimed in claim 7, characterized in that the strip-shaped partitions extend at least substantially parallel to each other and extend at least substantially perpendicularly to the walls.

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- 9. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that the loudspeaker has a frame, the acoustic panel being connected to the frame with the aid of connecting means, the connecting means comprising an annular strip of a soft material, said annular strip being interposed between a circumferential edge portion of the acoustic panel and a portion of the frame.
 - 10. (Previously Presented) The loudspeaker as claimed in claim 1, characterized in that the loudspeaker has a rear wall extending at least substantially parallel to the acoustic panel, said rear wall forming a cavity with the acoustic panel, the rear wall being formed with one or more frequency-tuned apertures.